

**IMPLEMENTING
MANAGEMENT INNOVATIONS**
*Lessons Learned From Activity Based
Costing in the U.S. Automobile Industry*

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*Lessons Learned From Activity Based
Costing in the U.S. Automobile Industry*

by

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to our families

Contents

List of Figures and Tables	xi
About the Authors	xiii
Preface	xv
Chapter 1: Introduction and Overview	1
1. Introduction	1
2. Background for the Study	3
3. Key Findings	6
Appendix 1: The Design of the Research Program	9
1. Overview	9
2. Field Research Procedures	12
3. Data Analysis	17
Chapter 2: What We Know (and Don't Know) about ABC Implementation	19
1. The Genesis of Activity Based Costing	19
2. What We Know About ABC Implementation	21
3. What We Don't Know About ABC Implementation	26
Chapter 3: The Emergence of Corporate ABC Initiatives: Towards A Model of ABC Implementation	29
1. Overview	29
2. General Motors' Adoption of ABC	30
3. General Motors' Deployment of ABC	41
4. Chrysler's Adoption of ABC	48
5. Chrysler's Deployment of ABC	56
6. A Model of ABC Implementation	60
Chapter 4: Influences on, and Characteristics of, the ABC Development Teams	71
1. Overview	71
2. Becoming a Team Member	72

3. Characteristics of ABC Development Teams	73
4. Profiling the ABC Development Teams	75
5. Managerial Implications for Team Design	83
Chapter 5: Factors Influencing the Performance of ABC Teams	87
1. Overview	87
2. The Model and Research Expectations	88
3. Variable Measurement	95
4. Results	101
5. Summary	107
Chapter 6: Evaluating ABC Projects: Sponsors, Gatekeepers, Enablers, and Impediments	111
1. Overview	111
2. Determinants of ABC Project Outcomes	112
3. Identification and Measurement of Variables	117
4. Data Analysis	120
5. Results	124
6. Summary	127
Chapter 7: Goals of ABC Implementation and Means of Attainment	129
1. Overview	129
2. Research Question	130
3. Goals for ABC Projects as the Basis for Evaluating Project Outcomes	130
4. Summary	139
Chapter 8: What Have We Learned?	141
Chapter 9: Where are They Now? Reflections on the Past Five Years	145
1. Overview	145
2. General Motors Corporation: The Form and Substance of ABC in 2001	145
3. Chrysler Group of Daimler-Chrysler AG: The Form and Substance of ABC in 2001	147
4. Common Themes, Uncommon Challenges	151

Appendix 2: Survey of Activity Based Costing Implementation	153
Appendix 3: Management Survey of Activity Based Costing Implementation	167
References	179
Index	187

List of Figures

Figure A.1: Suggested Plant Schedule	13
Figure 3.1: A Factor-Stage Model of Information Technology	63
Figure 4.1: Factors Influencing ABC Teams	74
Figure 4.2: Profile of ABC Teams at Both Companies	76
Figure 5.1: ABC Development Team's Model	90
Figure 5.2: Tests of Research Expectations: Path Coefficients	106
Figure 6.1: Structural Model of ABC Implementation	114

List of Tables

Table 3.1: Candidate Variables for Exploratory Analysis of Factors Influencing Activity Based Costing Implementation Success by Literature Source	64
Table 3.2: Effect of Variables that Influenced ABC Implementation at GM	65
Table 4.1: Factors Comprising Group Composition Variables for Company A, ABC Development Teams: Descriptive Statistics (Panel A)	78
Table 4.1: Factors Comprising Group Composition Variables for Company A, ABC Development Teams: Descriptive Statistics (Panel B)	79
Table 4.2: Organizational and Current Job Tenure of ABC Development Teams: Descriptive Statistics (Panels A and B)	80
Table 5.1: ABC Development Team Characteristics Descriptive Statistics (Panels A and B)	97
Table 5.2: Summary Statistics for Survey Items and Constructs	98
Table 5.3: Components of Team Process for ABC Development Teams, Descriptive Statistics (Panels A and B)	99
Table 5.4: Interrater Reliability Coefficients (Panels A and B)	100
Table 5.5: Characteristics of ABC Models Developed, Descriptive Statistics (Panels A and B)	102
Table 5.6: Correlation Matrix	104
Table 5.7: Results of PLS Hypothesis Testing: Path Coefficients	105
Table 6.1: Candidate Variables for Analysis of Determinants of ABC Implementation Outcomes: Conditions of the External Environment versus ABC Project Management	115
Table 6.2: Descriptive Statistics for Survey Items Used to Measure Variables	121

Table 6.3: Maximum Likelihood Estimation of the Relation Between Contextual and ABC Project Management Variables and Overall ABC Implementation Success	126
Table 7.1: Maximum Likelihood Estimation of Determinants of and Two Aspects of ABC Implementation Success	133
Table 7.2: Stability of the Relation between Contextual and Process Variables and Two Components of Overall ABC Implementation Success: Effects of ABC System Maturity	137

About the Authors

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Preface

This book is the result of an in depth study of the implementation of activity based costing (ABC) inside two of America's largest automobile companies. The book extends previous research on ABC implementation by documenting the genesis of ABC at both firms' corporate levels and determining how ABC was rolled out into their plants. One of the distinguishing features of the study is the development of models at both the individual and team levels designed to test specific hypotheses related to implementation success. Information for the study was gathered using a variety of research methods including interviews, surveys and intra-company memos and data.

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